

WHAT'S IN STORE FOR THE PLANET 2026: THE STOCKTAKE

THE IMPACT OF UK SHOPPING BASKETS ON CLIMATE & NATURE

NOVEMBER 2026

CONTENTS

1. INTRODUCTION 3

KEY FINDINGS 5

2. THE WWF BASKET: A CRITICAL MIDPOINT 6

3. FIVE YEARS ON: WHAT WE'VE LEARNED 8

3.1 WHERE WE STARTED 8

3.2 A TRANSFORMED SUSTAINABILITY LANDSCAPE 9

3.3 HOW RETAILER REPORTING HAS CHANGED 11

4. WHAT PUBLIC DISCLOSURE TELLS US 12

4.1 WHY DISCLOSURE MATTERS 12

4.2 WHAT DISCLOSURE CAN AND CANNOT REVEAL 12

4.3 INTERPRETING DISCLOSURES: WHAT GOOD LOOKS LIKE 15

5. POSITIVE TIPPING POINTS: DRIVING FOOD SYSTEMS TRANSFORMATION 18

5.1 THE FIVE CONDITIONS FOR TRANSFORMATION 19

6. LEADERSHIP IN ACTION: REASONS TO BELIEVE 21

6.1 FIVE YEARS OF PROGRESS WORTH CELEBRATING 22

7. WHAT NEEDS TO HAPPEN NEXT 29

7.1 BUILD THE MISSING CONDITIONS 29

8. CONCLUSIONS 33

APPENDIX 34

EVIDENCE REVIEW OF RETAILER REPORTS 34

About this report and acknowledgements

We would like to acknowledge the following individuals and organisations whose contributions made this report possible: Susan Thomas (of Snowstorm Consulting) and Karen Fisher (of the ClimateStuff) for undertaking the independent review to inform this report.

WWF-UK: Sophie Bauer, Nicola Brennan, Alice Chamberlain, Clarus Chu, Anna Collins, Piers Hart, Conor Linstead, Paul Marsh, Sofia Parente, Toni Pearce, Jack Simpson, David Walsh.

We want to thank the UK retailers who responded to the data review to enable this report to happen – we are immensely grateful for your ongoing support. Signatories to WWF's Retailers' Commitment for Nature: Aldi, Co-op, Lidl GB, M&S, Sainsbury's, Tesco, Waitrose. Other UK retailers: Asda, Morrisons and Ocado Retail.

Food industry colleagues who provided critical reviews and helpful suggestions for this piece of work, including Food Foundation, ShareAction, and WRAP.

Publishing office
WWF Living Planet Centre, Rufford House, Brewery Rd, Woking GU21 4LL

Design by Louisa Grant

WWF® and World Wide Fund for Nature® trademarks and ©1986 Panda Symbol are owned by WWF-World Wide Fund For Nature (formerly World Wildlife Fund).

All rights reserved.

For contact details and further information, please visit our website at wwf.org.uk

Front cover: © Martin Harvey / WWF

INTRODUCTION

Five years ago, in 2021, the Retailers' Commitment for Nature (RCFN) was founded on a simple premise: that food retailers could achieve more together than alone. Through the initiative, the sector committed to tackling the shared environmental challenges embedded in the supply chains on which every business depends.

Much has changed since then.

The five years since the Commitment was made have been among the most turbulent in a generation for food and farming. The impacts of climate change and nature loss have moved from forecast to lived experience. Heat, drought and flooding have disrupted harvests around the world, contributing to volatility in the supply of products ranging from cocoa and coffee to sugar and fresh produce. The Government's own National Security Assessment concluded that global biodiversity loss poses a direct threat to the UK's food supply[ii]. And forecasters warn that this year's 'super' El Niño could become the strongest on record, where threats to agricultural production and food security will only intensify[iii]. Meanwhile, geopolitical shocks, trade disruption and economic uncertainty have placed food businesses under immense pressure. Affordability of a healthy diet remains out of reach for many UK families, where households with children in the lowest income quintile would need to spend 85% of their disposable income to afford the Eatwell Guide[iv]. The message is becoming impossible to ignore: a resilient food system depends on a healthy planet.


© Andre Dib / WWF-Brazil

As these pressures have intensified, resilience has become one of the defining themes of boardroom discussions and industry headlines. This has prompted the industry to think strategically about

THE MESSAGE IS BECOMING IMPOSSIBLE TO IGNORE: A RESILIENT FOOD SYSTEM DEPENDS ON A HEALTHY PLANET

transforming their supply chains and operations. However, too often, resilience is becoming synonymous with managing the latest disruption by switching suppliers, finding alternative sourcing regions, and responding to short-term shocks. Industry 'insiders' recently warned that such short-term approaches risk creating the illusion of resilience while leaving the underlying drivers of risk unaddressed[v]. True resilience requires something deeper: restoring the natural ecosystems upon which food production depends, strengthening the livelihoods of farmers and fishers, and addressing the root causes of climate change and nature loss.

However, there is evidence that change is possible. WWF's 2026 Living Planet Report demonstrates that nature can recover when the right interventions are put in place. Around the world, evidence is emerging that biodiversity decline can be halted and reversed, and that collective action can create positive tipping points that shift entire systems onto a more resilient path. For example, in 2010, Atlantic bluefin tuna numbers had fallen by 80% since 1970, and the species was listed as endangered. Today, after a combination of private and public sector action, populations have recovered significantly. Recovery is already happening; the challenge now is to accelerate and scale it.

This is precisely why the WWF Basket initiative exists. It was designed as a platform for collective action, helping retailers tackle challenges no single company can solve alone and creating the conditions for system-wide change. Retailers' decisions influence thousands of suppliers and farms across the UK and globally. What the sector chooses to prioritise, and what it chooses to do together, has consequences far beyond supermarket shelves.

2026 marks the halfway point to our 2030 goals. It is time to take stock honestly: what has changed, what has been achieved, and what must now happen for nature and our food system.

Because it is now clearer than ever: food security, business resilience and nature recovery are inseparable. The question is no longer whether the sector needs to transform, but whether it can do so fast enough.



KEY FINDINGS

1. **Climate change and nature loss are already hitting retailers' operations:** impacting yield, quality, and reliability of supply. The case for action has never been stronger, and the Living Planet Report 2026[i] shows recovery is possible where collective action is taken. The challenge is no longer recognising the risk, but delivering a response at the speed and scale needed to match it.

2. **Halfway to 2030, retailers are delivering where the rules are clearest, but falling short on the areas that matter most for nature and food system resilience.** Retailers are broadly on track on operational emissions, deforestation and conversion free (DCF) palm oil, certified seafood, retail food waste and packaging recyclability. But on DCF soy, cocoa, 'Better' livestock production, sustainable water management, diets, seafood sustainability, and supply-chain waste, outcomes are off track or there is insufficient evidence to judge.

3. **Retailers are reporting more than ever, but disclosure is a means, not an end.** Every retailer now publishes detailed sustainability reporting, and Retailers' Commitment for Nature signatories consistently disclose a higher proportion of WWF Basket-aligned measures, suggesting the framework has helped shape understanding of the climate, nature, and health risks that should be monitored. However, differing methodologies, baselines and reporting boundaries still make progress difficult to assess. It is vital that disclosures are sufficiently consistent, comparable and decision useful.

4. **Material progress by retailers is shaped by five conditions.** An issue must be **measurable**; goals must be **aligned**, with one set of asks flowing through the supply chain; **viable**, with tested solutions and a way to pay for them; **embedded** across the business, with budgets, accountability and skills; and, ideally, **policy-backed**, with regulation that puts a price on inaction. The measures on track have most of these conditions in place. Policy is the most powerful accelerator, but the leading retailers are not waiting for it.

5. **Leadership now means building the conditions for transformation, not waiting for them**. The most ambitious retailers are setting direction ahead of consensus, and their experience suggests that progress depends on treating climate and nature as core business issues, owned not only by sustainability teams but also by commercial, procurement and finance functions. Closing the gap to 2030 will require bold action, backed by government, investors, banks, and the wider value chain. Accountability must evolve too, so that targets are not met in ways that hit the number but miss the point.

2. THE WWF BASKET: A CRITICAL MIDPOINT

WWF's What's in Store for the Planet report provides an update on how UK retailers are progressing against the collective goal set in 2021 to 'Halve the environmental impact of UK baskets by 2030'[vi]. While only seven leading retailers made this commitment (Aldi, Co-op, Lidl GB, M&S, Tesco, Sainsbury's Waitrose), retailers representing 90% of the UK grocery market shared unique data each year to WWF across a series of outcomes and measures, defined by the WWF Basket, related to areas that have the most impact on climate, nature and people.

This year (2026) we changed our approach. Instead of asking retailers to complete a bespoke questionnaire shared confidentially with WWF, we sought to determine how many of the outcomes the Basket has been driving forward has been embedded within retailer strategies, whether they are aligning on goals to drive systems change, and how transparent they are being with their customers, investors, and stakeholders, through an assessment of public disclosures.

Therefore, we commissioned an independent review built on three sources:

- **Public disclosures** from 11 retailers, assessed against the WWF Basket Retailer Progress Measures.
- **Narrative reporting**: retailers' reports, web content, policies and press releases, alongside specialist independent reporting and press coverage on specific topics.
- **Confidential, independent interviews** with sustainability and reporting leads at seven retailers in August and September 2026 to capture lessons learned over the period of the commitment, as well as opportunities and barriers for the path ahead.


© Wim van Passel / WWF

BASKET ITEMS ON THE BRINK

Climate change and nature loss may not be in people's minds when they are browsing supermarket aisles, yet both have direct and growing impacts on the price and availability of everyday food items. Common shopping basket items are some of the most vulnerable to price spikes and shortages caused by geopolitical events, unsustainable production practices, rising temperatures, drought and flooding.

While we operate within a global food system that has historically been able to buffer national supply disruptions, the recent price volatility of staple food items like coffee and chocolate remind us that the resilience of this system has limits. These shocks are amplified when multiple extreme weather events occur simultaneously, as is becoming more common: even well-established supply networks can collapse.

Sources can be found in the Appendix.

Global **coffee** prices increased by 40% in 2024 due to extreme weather. Rising temperatures projected to reduce the area suitable for Robusta coffee growing by 50% by 2050.

Excessive heat and shifting rainfall patterns caused cocoa prices to surge 136% between 2022-2024. Key **cocoa** growing regions are set to become unsuitable for production.

Record summer heat in 2026 contributed to an unprecedented impact on UK **milk** production, costing farmers over 240 million litres in losses due to heat stress, worth over £83 million.With

feed crop producing countries like Brazil facing increasing risk of droughts and water stress, costs could push UK **pork** prices up by £59m by 2050.Northeast



Atlantic **mackerel** population remains in a critical state, with updated catch recommendations continue to warn of collapse and fishing rates exceeding scientific advice by an average of 39% since 2010. Within the last

year, global **sugar** prices rose 28.8%, largely due to extreme weather events disrupting harvest and operations in Brazil. Major sugar producing regions in Brazil, India, and Thailand will be hard hit by the incoming extreme El Niño event.Global **rice** prices

have increased by 14.1% in the last year as harvest delays, extreme weather and rising production costs tightened supplies. Rising climate-related pressures on rice production have become so significant that some major cereal brands have begun reformulating products to use alternative ingredients.

93% of **bananas** imported into the UK come from climate-vulnerable regions in Latin America and West Africa. New Fairtrade analysis found that during the 2023-24 El Niño, banana productivity fell by 22% in Ecuador and 13% in the Dominican Republic. This year's intensified El Niño event is anticipated to drive further production losses.

3. FIVE YEARS ON: WHAT WE'VE LEARNED

3.1 WHERE WE STARTED

In 2020, corporate Environmental, Social, and Governance (ESG) strategies, standards and measurement were relatively nascent and inconsistent. Frameworks like the Science Based Targets initiative (SBTi) were not widely adopted, and preexisting public and private sector ESG targets, such as deforestation-free sourcing by 2020, had been missed[vii].

However, a paradigm shift was beginning, with strong signals that now was the time to coordinate. The UK Government had just written a Net Zero target into law and was positioning itself as a global leader on the environment by preparing to lay the historic Environment Act and hosting COP26 in Glasgow in 2021. Alongside Government signals, there were also strong market demands coming from consumers and investors that sustainability was of growing importance[xiii ix].

A GLOBAL PANDEMIC EXPOSED HOW FRAGILE JUST-IN-TIME SUPPLY CHAINS COULD BE

It was a period characterised by collective, high-ambition commitment-making, with businesses adopting similar long-term goals of 10 to 30-year time horizons, and an acknowledgement that to reach these goals, they would need to put competition aside and act together. A global pandemic exposed how fragile just-in-time supply chains could be. But it also provided a blueprint for how the food sector could work together in crisis. Retailers, having put competition aside to coordinate and provide food for the nation, had high hopes for collaboration and for sharing the effort, risk and cost of food system transformation.

When the RCFN launched in 2021 at COP26, the initiative gave retailers a holistic picture of their greatest environmental impacts, bringing together topics that were usually handled in silos. It provided clarity on the outcomes to strive for, a harmonised framework for measuring impact, and an independent place to align on shared priorities, give shared supply chains consistent guidance, learn from each other and raise the collective bar.

3.2 A TRANSFORMED SUSTAINABILITY LANDSCAPE

For supermarkets specifically, the landscape has changed. The financial impact of climate change and nature loss is now clear and present. What was once perceived as a long-term threat has landed. Evidence shows that food worst affected by climate change, such as beef, milk, coffee, and chocolate, accounted for 30-40% of all food price inflation in the last two years[x]. Sustainability is now a business imperative and commercial resilience agenda. It draws sharper investor attention and has become a genuine operating concern, as retailers have seen availability gaps and price inflation hit sales and profits.

Demand for evidence from investors and consumers has driven an evolution of transparency. Mandatory disclosure frameworks and standardised measurement protocols have proliferated, and retailer reporting is far deeper, broader and more professional (Figure 1). Consensus has grown in how to set targets and measure progress on greenhouse gas emissions reductions (GHGs), deforestation and conversion-free (DCF) sourcing, packaging, and food waste reductions. Retailers have now all set SBTi climate targets, and Sainsbury's, Tesco, Morrisons, and Waitrose are participating in pilots for either SBTs for nature or Taskforce for Nature related Financial Disclosures (TNFD). The mandatory reporting landscape has also transformed significantly with the EU's Corporate Sustainability Reporting Directive (CSRD) and increasing scrutiny on companies to avoid corporate greenwashing within the Competition and Markets Authority (CMA) Green Claims Code.

We have seen wide adoption of certification and accreditation schemes to go beyond the regulatory baseline, such as Marine Stewardship Council (MSC), Fairtrade, and LEAF Marque. Topics that were nascent in 2020, such as Scope 3 emissions and farming with nature, are becoming part of core business, but strategies and definitions still vary widely. Activities remain focused on individual supply chains or ingredients, without a vision for fully integrating system-level transformation. Reliance on voluntary action alone risks fragmentation, uneven implementation, and competitive disadvantages for producers taking higher-standard approaches, underscoring the role of regulation in setting clear and consistent expectations.

SUSTAINABILITY IS NOW A BUSINESS IMPERATIVE AND COMMERCIAL RESILIENCE AGENDA


© Luis Barreto / WWF-UK

Regulation has landed in some areas and is imminent in others. Measures such as the Plastic Packaging Tax and mandatory disclosures aligned with the Taskforce for Climate related Financial Disclosures (TCFD) for large companies have introduced direct costs and compliance requirements. However, political volatility has delayed several critical policies that retailers were planning for. Long-term, joined-up vision setting articulated within the Good Food Cycle has still not landed. Meanwhile, farmers remain in flux, with the Sustainable Farming Incentive (SFI) schemes designed to support farmers to transition to nature-positive production remains piecemeal, delays to approval of Landscape Recovery projects, and more systemic opportunities like the Land Use Framework not being embedded into policy. Kerbside collection of flexible plastics under the 'Simpler Recycling Regulation for England' has been pushed back to 2030, continuous delays to the EU Deforestation Regulation (EUDR) and the UK Forest Risk Commodity Due Diligence regulations are only beginning consultation 5 years since it was legislated for in the Environment Act, and mandatory food waste and health reporting are only reaching consultation stage. This regulatory uncertainty drives companies to develop their own standards and methodologies, resulting in fragmented approaches that make progress difficult to compare, increase the audit burden on suppliers, and ultimately fail to drive system-wide transformation.


© Getty Images / Vithun Khamsong

3.3 HOW RETAILER REPORTING HAS CHANGED

As the external landscape has shifted, so has the way UK retailers report

Figure 1: How retailer reporting has evolved, 2020 vs 2026

	2020*	2026
COMMON RETAILER REPORTING APPROACH	Three broad types: 1. full sustainability reports with multi-year data, a basis of reporting and limited assurance on selected KPIs (e.g. Co-op, Lidl, M&S, Morrisons, Sainsbury's); 2. progress updates with performance tables but no external assurance (e.g. Tesco, Waitrose); and 3. sustainability covered only within the annual report or in single-topic reports, or not reported for the UK business at all (e.g. Asda, Aldi UK, Iceland, Ocado)	Suites of documents: main report, databooks, webpages, standalone TCFD report and basis of reporting statements. Every retailer now publishes dedicated Sustainability or ESG reports.
CLIMATE	Scope 1+2 widely reported; Scope 3 rarely quantified (Co-op an exception, by category). A handful of retailers held science-based targets (e.g. Tesco, Co-op, M&S).	All retailers (aside from Asda and Iceland) now have set and report progress against Science Based Targets for climate (across all scopes).
DEFORESTATION	Palm % certified commonly reported, often including mass balance or credits. Soy largely covered by credits. Breakdown by certification standard or credits rare (e.g. Waitrose, Co-op).	Shift to increasing rigour, with breakdown of certification standards and investments beyond certification across high-forest risk commodities common.
AGRICULTURE	Farm assurance and welfare KPIs commonly reported. Soil and biodiversity at pilot or baseline stage. Water emerging: several retailers mapping water risk, setting water KPIs or joining catchment initiatives (e.g. Lidl, Sainsbury's, Co-op).	"Regenerative" as the prevailing language, with farm-level practice to tackle carbon, habitat and biodiversity commonly discussed in pilots. Common language on water goals and activities, but no quantifiable measurement.
MARINE	Certified or responsibly sourced seafood % commonly disclosed; several retailers listing wild-catch sources through the Ocean Disclosure Project.	Species, certifications, and production system disclosure common. Increased disclosure on Fishery Improvement Projects (FIPs) to demonstrate improvement pathways alongside certification outcomes.
DIETS	No retailer yet reporting a protein sales split; Tesco committed in late 2020 to publish one. Health reporting focused on reformulation (salt, sugar, calories)	Widespread reporting of sales across protein sources (animal/seafood/plant), with common reporting of sales of fruit and vegetables.
FOOD WASTE	Own-operations food waste and redistribution commonly reported on a voluntary basis, aligned to WRAP Courtauld 2025 and the Food Waste Reduction Roadmap; bases and baselines varied.	Widespread voluntary reporting with differing methodologies; mandatory reporting consulted on to harmonise reporting, decision still pending.
PACKAGING	Recyclability % commonly reported, framed by UK Plastics Pact membership, alongside plastic reduction targets; definitions of "recyclable" varied.	Recyclability reporting near-universal; Extended Producer Responsibility (EPR) requires line-level packaging data (weight, material, recyclability) to be reported to government, whether published or not, and EPR fees now put a cost on hard-to-recycle packaging. Plastic reduction and recycled content commonly reported, but against differing baselines

**Sources from retailer sustainability reports for 2019/2020 where there was one, or the company's corporate report if that's where sustainability information was included at the time. Sources can be found in the Appendix.*

There is certainly a lot **more activity**. The question is whether it is **enough of the right sort of activity**, and whether it is delivering the outcomes needed for nature and food resilience

4. WHAT PUBLIC DISCLOSURE TELLS US

4.1 WHY DISCLOSURE MATTERS

Corporate disclosures are the formal, public reporting of a company's financial results, risks, and environmental, social and governance impacts. Good data drives good decision making, for businesses, investors and for policymakers. For retailers, disclosure is particularly important because it provides visibility of the climate and nature-related risks embedded within increasingly complex global supply chains, and in doing so creates a shared evidence base for coordinated interventions.

Public disclosure turns pledges into measurable commitments, rewards genuine progress, and sends suppliers a clear signal about what the market expects. Paired with time-bound targets, it provides the evidence base needed to move sustainability from a reporting exercise to a core business imperative, supporting more informed decisions that strengthen both nature and long-term food security.

While an essential tool for accountability, disclosure alone does not necessarily equate to progress. Reporting can help identify leaders, reveal risks and align action across supply chains, but it does not automatically demonstrate that outcomes are improving.

The growth in disclosure over the past five years is a positive sign. However, understanding the difference between disclosure and progress is increasingly important as sustainability reporting becomes more widespread and sophisticated. With more data than ever, are we able to dictate who is leading, can we compare disclosures between retailers, or is disclosure simply being treated as a tick box exercise, rather than driving decision making?

4.2 WHAT DISCLOSURE CAN AND CANNOT REVEAL

This section assesses whether retailers publicly disclose information aligned to each WWF Basket measure, which represent impact areas for retailers that make the most difference, and to maximise transparency accountability and environmental impact. It is a review of transparency, not performance. Strong disclosure can improve accountability and enable comparison, but high disclosure scores should not be interpreted as evidence that a retailer is making greater environmental progress than its peers. In some cases, the best disclosed topics remain furthest from the outcomes required by 2030.

How disclosure was scored

Retailer publications (ESG reports, annual reports, policies, updates and websites) were searched for disclosures on each of the 25 WWF Basket measures. Each retailer–measure pair scored:

- **Green** for a clear disclosure answering the measure
- **Amber** for a partial disclosure (limited coverage, or a method too unclear to fully answer the measure)
- **Red** if no WWF Basket-aligned disclosure was found

Figure 2: Retailer disclosures against the WWF Basket Measures

	WWF BASKET MEASURE	OCADO	SAINSBURY'S	CO-OP	TESCO	LIDL GB	M&S	WAITROSE	MORRISONS	ASDA	ALDI	ICELAND
CLIMATE	% reduction GHG — Scope 1 & 2 (non-FLAG)											
	% reduction GHG Scope 3											
	% purchased goods emissions covered by suppliers with SBTs											
DEFORESTATION	% verified DCF — Palm											
	% verified DCF — Soy											
	% verified DCF — Cocoa											
	% verified DCF — Beef											
AGRICULTURE	% fruit/veg & grains in robust biodiversity & soil scheme											
	% meat, dairy & eggs to "Better" standards											
	% sourced from areas with sustainable water management											
	% sourced from farms monitoring GHG footprint											
	% lowland peat restored / sustainably managed											
MARINE	% certified wild-caught & aquaculture material											
	% wildcaught adhering to SJI											
	% farmed seafood with FFDR (FFDRm & FFDRo)											
	% feed ingredients ASC-certified or equivalent											
DIETS	% sales of protein (animal:plant:seafood)											
	% profile across Eatwell groups											
	% composite products veg/animal/sea											
FOOD WASTE	% reduction in retail food waste											
	% products adhering to WRAP labelling guidance											
	% sourcing from farms monitoring food loss & waste											
PACKAGING	% packaging recyclable											
	% reduction in packaging by weight											
	% packaging recycled content or sustainably sourced											

Figure 2 shows a heatmap of disclosures across each WWF Basket measure, scored using retailer reports and sources found in the Appendix. The assessment was complete on September 1, 2026, any updates beyond this point have not been included.

Greater transparency since 2020 (see Figure 1) has strengthened accountability, improved visibility of supply chain risks and helped embed climate and nature considerations into business decision-making. However, despite the growth in reporting, public disclosure still falls well short of providing a clear picture of who is leading the transition, how quickly progress is being made, or whether the sector as a whole is on track to meet its environmental goals.

The disclosure review reveals three things. First, robust public disclosure remains uncommon for several agriculture, diets, and marine measures. Second, retailer reporting has matured significantly since 2020, particularly in areas where common methodologies, regulation, and industry alignment exist. Thirdly, despite leading retailers disclosing over half of the WWF-Basket measures, disclosure alone remains an insufficient proxy for progress.

In other words, we have more information than ever before, but not necessarily enough evidence to determine whether the sector is on track to achieving the 2030 goal.

Retailers are clearly moving on some areas in parallel, with disclosure rates varying far more across pillars than across retailers. With the exception of Aldi, RCFN signatories have the highest-proportion of WWF Basket-aligned disclosures, suggesting the framework has helped shape corporate understanding of what climate, nature and health impacts should be monitored. For example, the WWF Basket has directly driven improved disclosure on dietary shift by providing a methodology for reporting on sales of proteins. In 2021, only Tesco disclosed their sales split of animal and plant protein. Now four of 11 retailers fully disclose and a further two disclose a partially aligned figure.

The review also demonstrates that regulation is a clear accelerator. Only Climate reporting (Scope 1 + 2 emissions) is currently mandated in UK law, which explains why reporting is aligned there, but not for other metrics. Five more of the Basket metrics are required for organisations in scope of CSRD, or are reported to UK government for compliance but not necessarily published. Evidencing zero-deforestation is a requirement for trading into the EU and, with UK regulation in train, voluntary commitments are moving towards compliance. By contrast, areas without clear regulatory expectations continue to show more fragmented and less comparable reporting.

Based on publicly available data alone, evidence of progress that appears broadly on track is limited to a relatively small number of measures, including Scope 1 and 2 emissions, certified DCF palm oil and beef sourcing, certified seafood and fresh produce, retail food waste, and packaging recyclability.

For most other indicators, such as DCF soy used in animal feed, cocoa, 'Better' livestock production, sustainable water management, diets, seafood sustainability, and supply-chain waste, outcomes are off track or inconsistent reporting means we cannot confidently determine whether retailers are progressing enough to meet the scale of the challenge.



4.3 INTERPRETING DISCLOSURES: WHAT GOOD LOOKS LIKE

With increased retailer disclosure since 2020, the challenge is no longer a lack of disclosure. Instead, it is ensuring disclosures are sufficiently consistent, comparable and decision-useful to assess progress across the sector.

Across retailers, much of the data remains difficult to compare. Approaches for calculating some metrics vary, for example, % food waste reduction based on tonnage reduction or reduction in food waste as a % of sales; or market vs location-based methods used for Scope 2 GHG emissions. Comparing figures side by side means working in detail through every definition. This also highlights the value of having collective goals and harmonised frameworks for measurement, particularly when a level playing field is critical for transformation.

Individual trajectories are hard to judge. Baseline years, scopes (own label or branded, product or ingredients, weight or value), and interpretations of standards differ. Percentages often come without absolute or baseline figures, and a large percentage change can reflect an easy start, or earlier baseline, rather than hard-won progress. Where metrics are linked to sales, for example, with Scope 3 GHG emissions, performance is hard to disentangle from growing or declining market share. In addition, some headline figures can mislead.

“100% certified” may cover only some sub-categories, or a standard that doesn’t deliver enough environmental action. For example, retail disclosures on standards for meat, dairy, and eggs focus heavily on animal welfare, with little transparency on environmental impact,



and the coverage of these standards is often unclear. Many retailers are communicating schemes, pilot initiatives and certifications utilised in their sourcing, but few provide the comprehensive, volume-based reporting needed to assess which agricultural practices are being promoted, the distribution of schemes, or where innovation is happening.

Even when disclosure is strong, individual metrics do not always tell us whether transformation is under way. Some, such as Scope 3 emissions have no widely adopted protocol; some changes take years to show; and some metrics, such as DCF sourcing, are milestones rather than destinations.

CERTIFICATION IS A START, BUT ACTION FOCUSSED ON INDIVIDUAL SUPPLY CHAINS, WILL NOT ULTIMATELY RESTORE ECOSYSTEMS TO HEALTHY LEVELS NEEDED TO DELIVER FOOD RESILIENCE

This challenge is particularly relevant to approaches that go beyond certification, such as the Seafood Jurisdictional Initiative (SJI), sustainable water management, or landscape and Wholescape approaches. Conventional metrics may struggle to capture these approaches, particularly when outcomes emerge over long timeframes and cannot be directly attributed to a single company. However, imperfect measurement should not become a barrier to action. As expectations on businesses evolve, there is growing recognition that disclosure should capture not only measurable outcomes, but also the investments, partnerships and actions that contribute to systemic change.

Public reporting captures only part of the transformation taking place across food supply chains. Retailers described substantial activity and investment that is often invisible in public reporting, including developing traceability systems, improving supplier data, building farmer capability, testing interventions and creating collaborative programmes. These activities are important because they create the foundations for system wide change. As a result, the absence of measurable outcomes should not automatically be interpreted as an absence of action.

Strong disclosure has two dimensions:

BASIC DISCLOSURE QUALITY	INSIGHTFUL DISCLOSURE
• Clear metric and reporting boundary. • Transparent methodology. • Baseline year and target. • Multiple years of comparable data. • Accessible supporting data. • Independent verification where appropriate.	• Explanation of why performance has changed. • Transparency on limitations and uncertainties. • Disclosure of underlying drivers of progress. • Supply chain visibility and traceability. • Reporting on investments, partnerships and enabling activities that are expected to drive future outcomes.

The strongest disclosures help readers understand not only what has happened, but why it has happened and what is likely to happen next.

Disclosure becomes harder to interpret when:

- **Only part of the picture is provided**, such as reporting % sales of fruit and veg, but not any of the other Eatwell food group, or % certified, without detail of schemes.
- **Targets are absent**, making it impossible to assess progress or ambition.
- **Methodologies are missing or unclear**, leaving uncertainty about how metrics have been calculated.
- **Reporting boundaries are not defined**, making comparisons difficult.
- **Figures are published without baselines or historical trends**.
- **The same information appears in multiple places with different levels of detail.**
- **Web content changes over time without an archive or supporting data report.**
- **Disclosure relies on information published on external platforms** rather than company's own websites



5. POSITIVE TIPPING POINTS: DRIVING FOOD SYSTEMS TRANSFORMATION

However, our assessment demonstrates that several sustainability issues are approaching a 'positive tipping point', with reporting, target-setting and action becoming increasingly mainstream. Positive tipping points occur when a system reaches a threshold where change begins to accelerate and sustain itself. What starts as leadership by a few businesses becomes standard practice across the sector. The question is not whether transformation is possible, but how to create the conditions that allow it to happen faster and at greater scale.

POSITIVE TIPPING POINTS RETAIL CASE STUDY:

Germany is Europe's largest plant-based food market, where several German retailers have developed explicit protein diversification targets, treating the expansion of plant based proteins as a core strategy rather than a niche. Retailers are responding to growing consumer interest in healthier and more sustainable diets, improving the price competitiveness of plant-based products and developing new categories of plant based foods.

This is how positive tipping points form in retail food markets. Beyond a threshold of 25% of the market participating, competitive dynamics begin to reinforce the transition.

Source: *The Living Planet Report 2026*



5.1 THE FIVE CONDITIONS FOR TRANSFORMATION

High-quality disclosures demonstrate *where* progress is happening. To understand *why*, we combined disclosure data and insights from confidential transition interviews with retailers.

Across the areas where we've seen the most progress, the same pattern emerged: lasting change is possible when five conditions are in place. It is important to emphasise that not all five conditions need to be in place before retailers can take action, but the intersection of these conditions can help accelerate progress within the 2030 target deadline to halve the environmental impact of UK baskets.

Figure 3: The five conditions for transformation





1. MEASURABLE

Strongly present when...

Progress starts with robust data and standardised measurement. Retailers are more likely to act when impacts, risks and outcomes can be consistently quantified and tracked over time.

This condition is created through:

- **Traceability**, such as farm mapping, supplier disclosure and satellite monitoring or vessel-level seafood traceability.
- **Common metrics**, as seen in Scope 1 & 2 emissions accounting or volumes-based reporting.
- **Improved primary data**, moving from industry averages to farm, catchment, and supplier-level outcomes.



2. ALIGNED

Strongly present when...

Progress accelerates when key stakeholders, including the wider value chain and consumers, agree on the goal and on simplified set of standards and asks flows up and down the supply chain.

This condition is created through:

- **Shared targets**, such as Net Zero emissions or DCF supply chains.
- **Pre-competitive collaboration**, where retailers agree common approaches.
- **Consistent standards and requirements**, reducing duplication and complexity for farmers, fishers, producers, and suppliers.



3. VIABLE

Strongly present when...

Even where goals are clear, progress depends on solutions being practical to deploy and economically viable.

This condition is created through:

- **Proven solutions** that can be implemented at scale.
- **Clear business cases** that account for resilience, provide a commercial return and avoided future costs.
- **Mechanisms to share costs and benefits**, including long-term contracts, co-investment and blended finance



4. EMBEDDED

Strongly present when...

Progress is fastest when climate, nature, and health become part of wider commercial and business decision making.

This condition is created through:

- **Clear ownership and accountability of sustainability** within commercial, procurement, finance teams, and at executive and board level.
- **Targets, incentives and budgets are in place**, with the technical skills required for delivery.
- **Integration into sourcing, investment and risk-management processes.**



5. POLICY-BACKED

Strongly present when...

Policy can accelerate all four other conditions by creating a level playing field, aligning expectations and changing the incentives that shape business decisions.

This condition is created through:

- **Mandated disclosure** requirements and common reporting standards.
- **Long-term policy certainty** that supports investment, with effective implementation and enforcement.
- **Regulations and incentives** that reward action and increase the cost of inaction, such as taxes or trade restrictions.

Figure 4: progress by measure, and the conditions in place

PILLAR / MEASURE	# RETAILERS DISCLOSING	STATUS	CONDITIONS IN PLACE	CONDITIONS PARTLY IN PLACE OR MISSING	CURRENT CONTEXT
CLIMATE: SCOPE 1 + 2	11	On track	Measurable, aligned, embedded, policy-backed	Viable (partly)	Firmly embedded, with mandatory reporting and science-based targets across the sector, helped by grid decarbonisation and energy costs. The next phase depends on heating and refrigeration solutions that are not yet widely available at a competitive price.
CLIMATE: SCOPE 3	7	Insufficient evide	Aligned	Measurable, viable, embedded and policy-backed (all partly)	Represents the largest proportion of retail emissions, and largely relates to agriculture, deforestation, waste and diets emissions. The goal is agreed, but average-based measurement can't yet track real change. Leaders are building supplier-specific footprints and plans and beginning to financially incentivise supplier decarbonisation.
DEFORESTATION: PALM OIL	8	On track	Aligned, viable, policy-backed	Embedded, measurable (partly)	Palm oil sourced by retailers is ~90% verified DCF through physical RSPO certification, with the distance to go residing in derivatives and oleochemicals which are more challenging to trace and act on.
DEFORESTATION: SOY	10	Off track	Aligned	Measurable, viable, policy-backed (partly); embedded (missing)	Well disclosed, but progress towards vDCF sourcing is ~5%. Soy is mostly embedded in animal feed, with a complex supply chain, meaning consistent traceability and verification is reliant upon due diligence from traders and first importers, with evidence flowing through the supply chain. Retailers agree on the goal, but without robust regulation and alignment from the wider value chain, progress is limited. Leading retailers are working towards addressing the root causes of deforestation and conversion by investing in programmes such as the Responsible Commodities Facility.
DEFORESTATION: COCOA	2	Off track	–	Measurable, policy-backed (partly); aligned, viable, embedded (missing)	The majority of cocoa is certified under independent mass balance schemes such as Fairtrade or Rainforest Alliance which support improvements in sustainable production. However, unless there is additional work done to increase traceability and verify all physical inputs the supply still carries a deforestation risk. Critically, Fairtrade and Tony's Open Chain schemes focus on fostering fair relationships with producers to ensure a living income, which is a root cause of ongoing deforestation. Leading retailers are investing in these approaches to scale sustainable production and expand verification working with suppliers for EUDR alignment.'
DEFORESTATION: BEEF	9	Insufficient evidence	Measurable	Aligned, embedded, viable (partly); policy-backed (missing)	All retailers that disclose sourcing claim 100% British or Irish beef, but scope varies; for some it covers only own-label fresh beef, not ingredients or brands, so the full picture for beef is not at all clear. Risks associated with beef sourcing are often hidden in categories such as pet food but are also at an increasing risk with certain beef lines from forest rich countries exported to the UK market, highlighting the need for improved due diligence.
AGRICULTURE: FRUIT, VEG & GRAINS	8	On track (fruit and veg in UK only)	Measurable, viable	Aligned, embedded (partly); policy-backed (missing)	Almost all UK-grown produce is LEAF certified, which has updated and aligned its standards to higher biodiversity and soil health requirements set by the WWF Basket. But standards for imported produce - well over half of supply - are rarely disclosed, and traceability for grains remain a gap for the vast majority in understanding footprint.
AGRICULTURE: MEAT, DAIRY & EGGS	6	Insufficient evidence	–	Measurable, embedded (partly); aligned, viable, policy-backed (missing)	Only Ocado retailer discloses an aggregate % to the defined 'Better' standards. In general, the certifications used by retailers focus on welfare rather than environment. Livestock farming remains one of the most opaque aspects of a retailers' sourcing footprint, with activity to improve environmental outcomes confined to individual pilot projects. Much greater transparency is needed by working with suppliers and stronger enforcement of minimum regulatory standards.
AGRICULTURE: WATER	0	Insufficient evidence	–	Aligned (partly); measurable, viable, embedded, policy-backed (missing)	Measurement against the target is at best partial. Some retailers require suppliers to assess water risk and focus on the highest-risk regions, but location mapping tied to volumes data is largely missing, and how the cost and risks are shared of catchment management remains a challenge.
DIETS: PROTEIN SPLIT	6	Off track	Measurable	Viable (partly); aligned, embedded, policy-backed (missing)	Six of 11 retailers now disclose at least partial protein split data, a clear impact of the Basket. Many retailers have reference to the role of plant proteins, but the split of total sales have barely moved since 2020, and only Lidl has a stated public ambition to shift the balance of protein sales in favour of plant-based proteins.
DIETS: FOOD GROUP BALANCE (LIVEWELL PLATE)	5	Insufficient evidence	–	Measurable, viable, embedded, policy-backed (partly); aligned (missing)	No full disclosure across all food groups, making it difficult to track the wider dietary shift needed. All retailers have health targets, often driven by HFSS rules, but "healthy, sustainable diets" narratives tend to also focus on health or nutrients, with little on the environmental impacts of the diet or the role of different food groups to form a balanced diet.
MARINE: CERTIFIED SEAFOOD (FARMED AND WILD)	10	On track	Measurable, viable, aligned, embedded	-	All retailers disclose information on certification status of own-brand seafood sales, albeit with varying levels of detail and this represents minimum level of environmental performance. Good practice has been established through third party disclosure platforms such as the Ocean Disclosure Project[xi].
MARINE: ADHERENCE TO THE SJI	4	Insufficient evidence	-	Measurable, viable, aligned, embedded, policy-backed (missing)	The SJI is a complex programme that encompasses multiple actions and metrics. Many retailers demonstrate components of SJI adherence; adopting sourcing requirements to drive improvement and tackle social, environmental and governance issues. However, there is currently no consistent methodology for measuring and disclosing SJI performance. As a result, evidence of adherence is fragmented and difficult to compare.
MARINE: FARMED SEAFOOD (FFDR, FEED) AND CERTIFIED AQUAFEED INGREDIENTS	1	Insufficient evidence	Measurable	Viable, aligned, embedded, policy-backed (missing)	FFDR data is increasingly collected through supplier engagement and certification schemes but is rarely reported publicly. The same is true for certified and aquafeed ingredients. Aquafeed sits further upstream in the supply chain, making data collection and verification challenging. While disclosure is not currently mandated, greater transparency would improve understanding of aquafeed-related environmental impacts, support accountability, and support in identifying solutions for sustainable alternatives.
FOOD WASTE: RETAIL OPERATIONS	11	On track	Measurable, aligned, viable, embedded	Aligned (partly); Policy-backed (missing)	All retailers disclose their own food waste, and volumes not sold or redistributed are very low, helped by years of collective action through WRAP. Waste is lost margin, so the business case is clear. Collective progress is hard to accurately determine because of inconsistency in reporting across retailers. In part this stems from lack of clarity in measurement guidance, which needs addressing through any future food waste reporting mandate.
FOOD WASTE: SUPPLY CHAIN (FARM-LEVEL)	1	Insufficient evidence	–	Aligned, viable (partly); measurable, embedded, policy-backed (missing)	Visibility of waste further up the chain, especially before the farm gate, is very low. It is measurable in principle but would require more farm level data provision. Most retailers ask suppliers to measure and act, but sharing isn't required and could potentially create an additional reporting burden for suppliers. There remains a tension between retailer buying practices and on-farm waste – made worse by climatic conditions leading to crop failure/ irregularities. Waste lost by suppliers and farmers will show up on their profit & losses (P&L) so it is commercially imperative to reduce.
FOOD WASTE: ADOPTION OF BEST PRACTICE LABELLING	0	Insufficient evidence	Measurable, viable	Aligned (partly), embedded (partly)	Best practice labelling guidance to support food waste reduction has been agreed at industry level and there is evidence of many retailers acting on it, but reporting on adoption levels is non-existent. Retailers self-report to WRAP, which feeds into industry-level progress reporting so there may also be a perceived lack of value in public disclosure.
PACKAGING: RECYCLABILITY	10	On track	Measurable, embedded, policy-backed	Aligned, viable (partly)	Near 100% where collection-point recycling counts, lower on a kerbside-only definition, mainly because of soft plastics, which EPR was meant to address. EPR fees now make recyclability a financial priority.
PACKAGING: WEIGHT REDUCTION	9	Off track	Measurable	Policy-backed (partly); aligned, viable, embedded (missing)	EPR fees keep material reduction on the radar, but refill and reuse remain largely at pilot stage, need shared infrastructure, and involve real trade-offs with food safety and waste.



6. LEADERSHIP IN ACTION: REASONS TO BELIEVE

Waiting for all five conditions to fall into place isn't necessary, nor is it an option. As climate change intensifies and nature loss continues, the options for building a resilient food system narrow, while the costs of inaction rise. Acting now can limit further damage and protect the ecosystems on which lasting resilience depends[xii].

Retailers should not wait for all five conditions to be in place before acting, in fact there are examples of retailers pushing forward without waiting - they are helping to build the missing conditions themselves. The examples below show how businesses can help create missing conditions through investment, supplier partnerships, transparent learning and collective action. These efforts should be judged not only by commitments or activity, but by their scale, replication and, wherever available, verified environmental outcomes.

6.1 FIVE YEARS OF PROGRESS WORTH CELEBRATING

Some highlights of material retail progress

- Near-complete adoption of verified DCF palm oil sourcing among reporting retailers.
- Sustained reductions in retail food waste through industry-wide collaboration and reporting.
- Strong progress on operational (Scope 1 and 2) emissions reductions, with many retailers meeting or exceeding interim climate targets.
- Widespread adoption of LEAF Marque certification across UK fruit and vegetable supply chains, alongside stronger biodiversity and soil requirements.
- High levels of packaging recyclability (typically above 90%) achieved across much of the sector

Setting ambition ahead of consensus

Leaders set targets aligned with the best thinking of experts and science, even where consensus towards that target does not exist. They make efforts to overcome barriers which may be slowing other actors, setting them apart from their competitors

LEADERSHIP EXAMPLE: LIDL GB DRIVING A PROTEIN TRANSITION

Since 2020, there has been growing transparency on healthy and sustainable diets, with protein sales disclosure expanding from one retailer (Tesco) in 2021 to six retailers today, a change that can be attributed to the reporting requirements of the WWF Basket.

Lidl, however, have advanced beyond their competitors, being the only UK retailer to publicly disclose a quantified target to shift the balance of protein sales towards plant-based foods[xii].

Rather than treating the target as a standalone sustainability commitment, Lidl has embedded it within commercial decision-making. Actions include expanding affordable plant-based ranges, introducing hybrid meat products, using promotions to improve accessibility, and integrating plant-based options across multiple categories.

The retailer reported a 694% increase in sales of own-label plant-based products and plant-based milk between 2020 and 2024. Importantly, Lidl has also used its position publicly, calling for stronger government leadership on healthy and sustainable diets.

What others can learn

Leadership is most effective when ambition is translated into category strategies, pricing decisions and product innovation. Disclosures are critical for accountability and targets create commercial signals while stimulating innovation but alone do not drive change; integrating them into core business functions does.

Building measurement where none exists, and acting on it

The leaders are actively supporting measurement in key supply chains and moving beyond gathering data purely for disclosure towards data that drives decisions.

LEADERSHIP EXAMPLE: INVESTMENT IN FARM-LEVEL ENVIRONMENTAL DATA

Leading retailers have been working directly with strategically important suppliers, particularly in dairy and beef supply chains, to help scale on-farm measurement and subsequent action. Different approaches have been taken, such as:

- Provision of financial incentives to farmers within dedicated producer groups, such as providing payments for gathering and sharing data, including monitoring impact of interventions to build the case for greater investment.
- Subsidising access to support services such as Soil Association Exchange[xiv] (Co-op, Lidl, M&S, Sainsbury's, Tesco, Waitrose) and Landapp[xv] (Sainsbury's and Waitrose), which undertakes supply chain mapping and on-farm measurement, empowering farmers to make well founded land management decisions and access funding to increase resilience.
- Investment in supplier-led schemes, using similar mechanisms, such as the Yeo Valley Regenerative Organic Programme or Arla Farm Ahead Programme;

Alongside this, through the Mondra Coalition[xvi], several retailers have been collaborating to agree & implement a harmonised measurement approach for comparable product carbon footprints (PCFs), as a first step to unlocking more business use cases for PCF data. This has led to the creation of an independent, industry funded programme with global reach that can scale data harmonisation (GSTA – Global Sustainable Transition Alliance[xvii]).

While these systems remain imperfect, they represent important progress towards a future in which environmental performance can be measured and managed with the same rigour as financial performance.

What others can learn

The objective is not perfect data from day one. Leadership involves investing in improved traceability and creating practical measurement systems that mature over time and support better decisions throughout the supply chain.


© David Bebber / WWF-UK

Putting money behind it

Some retailers have committed to investment beyond their own supply chains, acknowledging that climate and nature risks occur beyond farm gate or fishery, or as a direct co-investment in better standards.

LEADERSHIP EXAMPLE: THE WATER ROADMAP RETAILER LEADERSHIP COMMITMENT

Individual supply chain action is not going to deliver the transformation to the food system that is required. Sustainable water management is becoming increasingly one of the biggest near-term supply chain risk agendas, but no one company can tackle water risk on their own. Collective action at catchment- or landscape-level is the only way to deliver resilient sourcing landscapes. Shifting the dial at this scale requires complex, multi-stakeholder engagement where the short-term return on investment is not always clear but the shared endeavour is essential.

In May 2023, working with WWF and WRAP, the RCFN signatory retailers agreed a revised set of leadership actions and further foundational funding, to drive faster progress towards the milestones set out in the Food and Drink Pact 2030 Water Roadmap, and to catalyse other organisations across the food and drink sector to act, fund and support its delivery.

The leadership actions within the commitment focus on:

- Investment in collective action projects in priority sourcing areas that enable significant scale-up of good practice interventions on the ground.
- Advocacy on water governance and improved policy and implementation
- Identifying water risks in supply chains and the priority catchments for action by mapping producers, applying water risk tools, and reporting against targets.
- Providing and strengthening consistent guidance and standards for supply chains that incorporate the best practices needed to deliver positive environmental outcomes.

What others can learn

Where environmental risks are shared, collective investment often delivers greater impact and better value than isolated interventions. Truly understanding the risks as well as impacts of efforts will require robust supply chain mapping, with leading retailers are already beginning to invest in these traceability systems.





Long-term partnerships that share value down to the farm

When many significant interventions can take years to show results, or call for significant capital investment, establishing long-term confidence is key. The right types of long-term contract can be powerful, making sure that incentives reach the farm rather than stopping at 'Tier 1'.

LEADERSHIP EXAMPLE: BACKING FRESH PRODUCE STANDARDS, AND ALDI'S PARTNERSHIP WITH BRITISH APPLE GROWERS

One way retailers have created the commercial conditions that enable farmers and suppliers to invest in better environmental outcomes is the now almost universal adoption of LEAF Marque sourcing standards for UK produce. Until this year LEAF standards alone did not align with WWF's assessment of a 'Robust scheme for biodiversity and soil health', but thanks to advocacy from WWF and leading retailers like M&S, they are now built into v.17 of the standard. Some retailers, such as Tesco and Waitrose, have gone further and made commitments for all non-UK grown produce to meet LEAF requirements.

Alongside this sector-wide progress, a number of retailers are demonstrating how ambitious standards can be combined with long-term commercial partnerships. As part of Aldi's commitment to invest over £5bn in long term UK supplier agreements, they signed a 20-year deal for sole supply of British apples[xviii] The grower is working to LEAF standards and supporting Aldi's progress towards net zero. The long-term nature of the agreement provides the confidence needed to invest in orchard expansion, infrastructure upgrades and resilience measures that may take many years to deliver returns.

What others can learn

Supply chain resilience and sustainability often depend on commercial models that share risk with suppliers, and help create confidence for long-term investment and transition to nature-positive production.

Testing, learning and scaling innovation

Leaders test, learn and scale what works. Sharing what doesn't work and explaining openly when learning leads to a change of direction and helps the whole sector move faster.

LEADERSHIP EXAMPLE: NUDGING CONSUMERS TOWARDS BETTER CHOICES

Co-op's Healthier, More Sustainable Diets Report 2025[xix] describes 10 separate trials they have run, aimed at encouraging consumers to buy more fruits, vegetables, pulses or meat alternatives, including a major data-sharing programme with Oxford University. The trials are a mix of ways to incentivise behaviour change, some of which were successful and some of which were less successful. Each one of these trials would take significant effort by Co-op, and sharing their learning helps the collective system move faster towards the interventions that could stick.

Similar efforts by Asda and Nesta[xx] demonstrates the potential for changes to the retail environment to shift purchasing. Their trials focused primarily on health, rather than sustainability, but included interventions to increase fruit and vegetable purchases and found that changes to product positioning, messaging and incentives could deliver substantial uplifts in healthier sales — in some cases of around 25%.

By publishing findings, participating retailers have helped create a stronger evidence base for action across the wider sector, identifying which interventions are most effective and commercially viable.

What others can learn

Innovation should not remain confined within individual businesses. Sharing results, including lessons from unsuccessful trials, helps accelerate progress across the sector.


© Elizabeth Dalziel / WWF-UK

Acting together and advocating

There are many areas where retailers speaking with one voice will significantly ease the pressure for shared suppliers as well as signal important demand messages throughout the sector.

LEADERSHIP EXAMPLE: RETAIL LEADERSHIP ON SOY

The production of soy used in animal feed exerts significant pressure on forests and natural habitats. Despite missing the sector's ambition to achieve 100% DCF soy by 2025, retailers have continued to strengthen collaboration, advocacy and market signals for change.

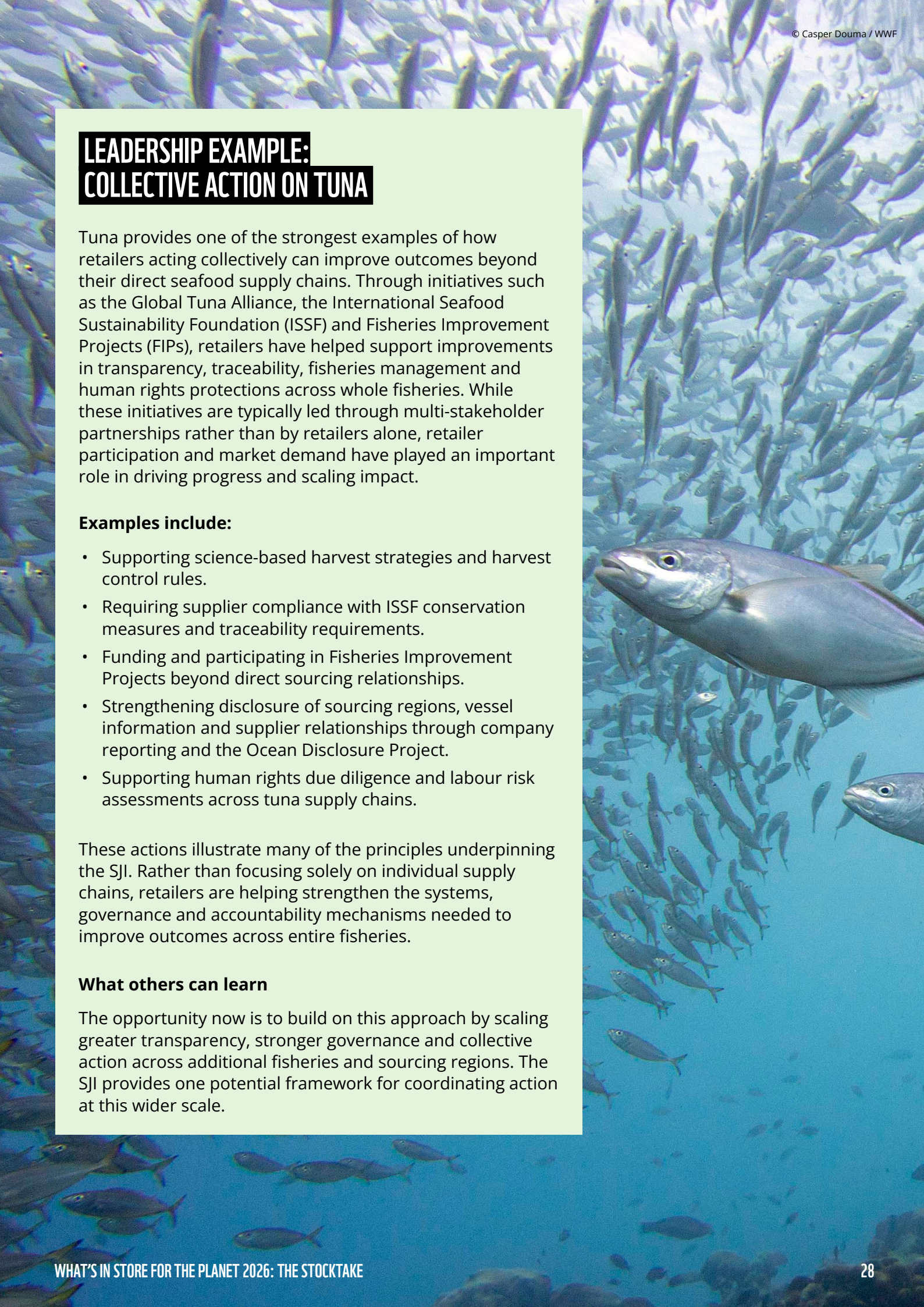
Retailers have done this by:

- Following the dismantling of the Amazon Soy Moratorium, retailers have used public and private advocacy to encourage traders and suppliers to maintain 2008 zero-deforestation cut-off dates and avoid backsliding on nearly two decades of progress.
- Through the Retail Soy Group and support from WWF, retailers have continually pressed the UK Government for five years to implement robust Forest Risk Commodities regulation to tackle deforestation and conversion linked to UK supply chains.
- All 10 major UK retailers involved in the UK Soy Manifesto supported development of a UK-wide British Standards Institute (BSI) DCF soy standard. The standard will be operative for inclusion in procurement contracts in early 2027, providing a common framework covering both direct soy imports and the embedded soy used in animal feed.
- Retailers including Waitrose, Sainsbury's and Tesco have continued to disburse funding to farmers during the year via the Responsible Commodities Facility, helping incentivise DCF production in high-risk sourcing regions and improving resilience of soy supply into the UK market.
- Following WWF's 'Soy Story' Scorecard, retailers have strengthened disclosures on verified DCF soy sourcing and provided greater clarity on the scale and impact of landscape investments, helping drive greater accountability across the sector.

What others can learn

The next phase is about implementation. Retailers should align expectations of suppliers and traders around a common DCF standard, embed these requirements into procurement processes, focus scrutiny on their highest-risk suppliers, and scale investment in production landscapes that improve traceability and resilience. Retailers should also maintain collective advocacy for robust regulation and protections for forests.





© Casper Douma / WWF

LEADERSHIP EXAMPLE: COLLECTIVE ACTION ON TUNA

Tuna provides one of the strongest examples of how retailers acting collectively can improve outcomes beyond their direct seafood supply chains. Through initiatives such as the Global Tuna Alliance, the International Seafood Sustainability Foundation (ISSF) and Fisheries Improvement Projects (FIPs), retailers have helped support improvements in transparency, traceability, fisheries management and human rights protections across whole fisheries. While these initiatives are typically led through multi-stakeholder partnerships rather than by retailers alone, retailer participation and market demand have played an important role in driving progress and scaling impact.

Examples include:

- Supporting science-based harvest strategies and harvest control rules.
- Requiring supplier compliance with ISSF conservation measures and traceability requirements.
- Funding and participating in Fisheries Improvement Projects beyond direct sourcing relationships.
- Strengthening disclosure of sourcing regions, vessel information and supplier relationships through company reporting and the Ocean Disclosure Project.
- Supporting human rights due diligence and labour risk assessments across tuna supply chains.

These actions illustrate many of the principles underpinning the SJI. Rather than focusing solely on individual supply chains, retailers are helping strengthen the systems, governance and accountability mechanisms needed to improve outcomes across entire fisheries.

What others can learn

The opportunity now is to build on this approach by scaling greater transparency, stronger governance and collective action across additional fisheries and sourcing regions. The SJI provides one potential framework for coordinating action at this wider scale.

7. WHAT NEEDS TO HAPPEN NEXT

Four years remain to the target deadline of 'Halving the environmental impact of UK baskets by 2030' and many outcomes remain off track or without enough evidence to judge, the gap between effort and outcomes will not close without a step change. That step change starts with treating climate and nature as core drivers of availability, cost, resilience and growth, owned by commercial and finance leaders, not as issues solely for sustainability teams.

From there, two things must happen together:

1. the missing conditions for progress must be built, and

2. the examples of retail leadership we have seen must scale.

7.1 BUILD THE MISSING CONDITIONS

Each actor in the food system has a role to play. Here we set out the key recommendations for Government, investors and banks, and the leaders within retail businesses, due to their sizeable roles and responsibility to drive positive shifts in the system. But above this list sits the requirement for more connectivity and more systemic approaches.



FOR GOVERNMENT

1. **Align the Government Food Strategy and Net Zero Agri-food Sectoral Transition Plan.** This will give the food industry and investors a clear signal and direction of travel, backed by aligned policies and a credible investment framework.
2. **Line up land-use planning, incentives and regulation around shared outcomes.** Create the policy, funding and accountability framework that enables retailers to move beyond individual supply-chain commitments towards collective, landscape-scale action for nature recovery, climate resilience and sustainable food production. For example, provide certainty by advancing and scaling Landscape Recovery projects.
3. **Deliver legislation already in the pipeline and stay ambitious.** Deliver forest risk commodity due diligence regulation without delay and set a clear, time-bound path to a zero DCF standard, with defined milestones and regular reviews. Make the Clean Water Bill a driver of catchment-scale action that restores freshwater ecosystems, addresses nitrogen pollution and dependencies and builds resilience in food-producing landscapes. Legislation is the clearest accelerator we see.
4. **Set a roadmap for mandatory reporting and harmonised data.** Implement mandatory food waste reporting. Expedite the consultation on mandatory healthier sales reporting and establish a roadmap for key environmental indicators, including Scope 3 emissions, fruit and vegetable sales, and protein split. Extend requirements on mandatory transition planning to large private companies. Clear expectations will reduce fragmented reporting and level the playing field for first movers. Develop and support a common data infrastructure so that food businesses across the supply chain can utilise and maximise the value of shared data. Harmonised and accessible data supports a standardised approach to environmental impacts while reducing data burdens on supply chain actors.
5. **Take a lead on sustainable diets.** Dietary shift cannot be left to industry alone; government should set a clear ambition that connects health and sustainability, supporting consumer education, and giving the food industry a shared goal to work toward and the confidence to act collectively. The Netherlands illustrates the role government can play as an enabler: setting a national ambition for a 50:50 balance of plant and animal protein by 2030, and commissioning the Supermarket Sustainability Dashboard[xxi] to increase transparency and monitor retailer progress.



FOR INVESTORS AND BANKS

1. **Hold boards accountable for long-term resilience.** For both within institutions and corporate engagement, ask whether boards have the expertise and independent advice to model and challenge climate assumptions, whether they compare past risk analyses with what actually happened, and how many 2030 commitments have costed plans, funding, owners and milestones. Align executive pay with long-term resilience rather than short-term financial targets alone.
2. **Align incentives with long-term resilience.** Embed climate and nature resilience into stewardship priorities, investment decision-making and performance frameworks. Reform success metrics and remuneration structures to reward long-term value creation and resilience rather than short-term financial performance.
3. **Back investment in supply chain resilience.** Support public-private partnerships, blended finance models and other innovative financing approaches that share the cost of climate and nature action across supply chains. Help unlock investment in the sourcing landscapes and production systems that underpin long-term food security.
4. **Test delivery confidence on 2030 commitments, not just reported outcomes.** Look beyond headline metrics to assess whether companies are building the foundations for long-term resilience. Scrutinise whether climate and nature commitments are supported by credible transition plans, dedicated funding, accountable leadership, interim milestones, investment in innovation and supplier engagement, and action in material sourcing hotspots. Prioritise evidence of implementation and preparedness, not just outcome metrics. Utilise resources such as the WWF Blueprint for Action where outcomes remain difficult to measure.
5. **Back transparency and strategic public policy, not only emergency intervention.** Ask companies within portfolio to keep disclosing material climate and nature risk, encouraging companies to shape policy constructively to deliver on climate, nature, and health targets. Investors and banks should themselves engage government and industry coalitions to support the regulation needed for a resilient food system.

LOOK BEYOND HEADLINE METRICS TO ASSESS WHETHER COMPANIES ARE BUILDING THE FOUNDATIONS FOR LONG-TERM DELIVERY

SCALE UP RETAILER LEADERSHIP

For retailers' executive teams and boards, the task is to take the leadership we have seen from the few to the many, and from pilots to the mainstream:

1. **Align ambition from the top down.** Be clear about the future you need for your business to thrive within planetary boundaries and clearly and publicly state your goals to create momentum and signal demand.
2. **Make it everyone's job.** Build climate and nature outcomes into commercial targets, category plans and incentives, and equip buying, category and finance teams with the skills to integrate them into everyday decisions.
3. **Put money behind it.** Commit multi-year budgets to delivery, not only reporting or compliance, and value resilience in the same terms as other business risks.
4. **Scale investment in priority sourcing landscapes.** Work with suppliers and local partners to tackle shared climate and nature risks, investing in nature positive production to strengthen resilience and deliver long-term value across the supply chain.
5. **Scale action across supplier base,** adopting approaches that address the root causes and align asks across the shared supply base, scaling minimum standards and raising the bar. As retailers move towards supplier-specific and primary data, aligned asks, consistent methodologies and supplier support will be critical to build capability and improve data quality without increasing reporting burden.
6. **Set protein split sales targets,** aligned with the WWF retailer methodology, supported by category-level delivery plans with clear growth trajectories and investment requirements.
7. **Build measurement that drives decisions.** Move from averages to supplier-specific data in the hotspots, and turn it into costed plans.
8. **Partner for the long term.** Offer long-term contracts and co-investment where impact is material, and make sure incentives reach and build resilience across sourcing landscapes.
9. **Learn in the open and scale faster.** Move successful pilots into core ranges, share what doesn't work, and be transparent on changes of direction.
10. **Disclose what matters most for nature**, even where the news is not yet good.



© naturepl.com / Matthew Maran / WWF

8. CONCLUSIONS

The first five years of the Retailers' Commitment for Nature have shown that progress is possible, but not inevitable. Retailers have made significant progress where measurement, aligned goals, viable solutions and policy support have come together. Yet many of the outcomes that matter most for climate resilience, nature recovery and healthy and sustainable diets remain off track or lack sufficient evidence to judge progress confidently.

While reporting has improved in many areas since the initiative launched, significant gaps remain, differing methodologies, baselines and reporting boundaries still make progress difficult to assess. Greater consistency, transparency and alignment in reporting will be essential to track progress, be decision useful, identify potential solutions and build accountability across the sector. That is where harmonised frameworks like the WWF Basket provide value. However, disclosure must be used as a tool to support action, not be a substitute for it.

The impacts of climate change and nature loss have moved from forecast to lived experience. The case for action has never been stronger, but building resilience requires a shift from short-term risk management to long-term strategic planning and building resilience of the systems we depend on, including nature. The retailers best placed to navigate an increasingly uncertain future will be those that invest today in the partnerships, landscapes and supply chains that underpin food security, and accelerating collective action where no company can succeed alone.

Four years away from the 2030 target deadline, leadership will be defined not by the commitments retailers make, but by their ability to drive positive tipping points for the food system, where climate, nature, and people can thrive.

The window of opportunity to restore the ecosystems on which our food system depends remains open, but not for long.





EVIDENCE REVIEW OF RETAILER REPORTS

The following reports were reviewed for 2026 disclosure assessment.

RETAILER	2026 SOURCE
Tesco	Sustainability Report 2026
Lidl GB	Lidl Great Britain Rebalancing Britain's diet Beyond the Basket FY25
Co-op	Social_Value_Sustainability_Report_2025.pdf Basis_Of_Reporting_2025.pdf
M&S	Marks and Spencer Group plc ESG Report 2026 Animal Sourced Foods Position Statement
Waitrose / JLP	Ethics & Sustainability Reporting – John Lewis Partnership Animal sourced products position
Sainsbury's	Plan for Better Report 2025/26 – J Sainsbury plc
Morrisons	morrisons-sustainability-report-fy23-24.pdf
Asda	ESG report Carbon footprint
Aldi UK	AL01_Aldi_2024_SR_UK
Iceland	Iceland Annual-ESG-Report-24-25.pdf Healthy Food Footprint
Ocado	Annual report Data book Healthy diets methodology

OTHER SOURCES

- Palm Oil Buyers Scorecard (2026) TO BE PUBLISHED IN NOV
- Ocean Disclosure Project (2019). oceandisclosureproject.org
- House of Commons Library (2024, updated 2026). Food waste in the UK, CBP-7552. Link
- UK Government (2023). The Packaging Waste (Data Reporting) (England) Regulations 2023. Link
- Science Based Targets initiative. Target Dashboard. Link
- Consolidation of GHG data trends on Traceable (covers 5 retailers: Tesco, JS, Ocado, Morrisons, JLP) Tesco - Greenhouse Gas Emissions: Scope 1, 2 & 3 Data | Traceable

The following reports were reviewed to establish the 2020 baseline (used in Figure 1)

RETAILER	2026 SOURCE
Tesco	Little Helps Plan 2019/20 (c.42pp)
Lidl GB	The Good Food Report: Sustainability Report FY2019 & 2020 (c.60pp)
Co-op	Our Sustainability Report 2019 (78pp)
M&S	Plan A Report 2020 (19pp)
Waitrose / JLP	Ethics & Sustainability Progress Report 2019/20 (c.20pp)
Sainsbury's	Sustainability Update 2019/20 (29pp, with a three-year performance scorecard), plus Annual Report 2020
Morrisons	Corporate Responsibility Report 2018/19 (45pp, published May 2019; plus Annual Report 2019/20.
Asda	Organisational Footprint Report 2019 (Carbon Trust, Oct 2020; GHG only). First ESG report was 2020/21 (May 2021)
Aldi UK	ALDI SOUTH Group CR Performance Report 2020 (group level; no UK data)
Iceland	#TooCoolForPlastic: Plastics Annual Report 2019 (plastics only)
Ocado	Annual Report 2019, Corporate Responsibility section (pp.54–57)

Basket Items on the Brink References:

PRODUCT	SOURCE	LINK
Coffee	ODI Global (2025)	Link
Chocolate (cocoa)	Climate Central (2025)	Link
Mackerel	ICES (2025)	Link
Milk	ECIU (2026)	Link
Pork	IGD (2025)	Link
Bananas	Fairtrade (2026)	Link
Sugar	FAO (2026)	Link
Rice (cereal)	FAO (2026) BBC (2026)	Link

BIBLIOGRAPHY

I. **WWF** (2026) Living Planet Report 2026. Available at: Link

II. **UK Government** (2025) Nature Security Assessment on Global Biodiversity Loss, Ecosystem Collapse and National Security. Available at: Link

III. **UK Government** (2024) Impacts of El Niño on the UK. Available at: Link

IV. **The Food Foundation** (2026) The Broken Plate 2026. Available at: Link

V. **Inside Track** (2024) Food Resilience. Available at: Link

VI. **WWF** (2021) Retailers' Commitment for Nature. Available at: Link

VII. **Forest 500** (2024) Consumer Goods Forum Will Not Achieve Deforestation Goal. Available at: Link

VIII. **Boston Consulting Group** (BCG) (2020) Sustainability Matters Now More Than Ever for Consumer Companies. Available at: Link

IX. **EY** (2020) Global Institutional Investor Survey 2020. Available at: Link

X. **Energy Climate Intelligence Unit (ECIU)** (2026) Revealed: Food inflation driven by climate impacted foods – not wages or regulation. Available at: Link

XI. **Ocean Disclosure Project** (n.d.) Ocean Disclosure Project. Available at: Link

XII. **WWF** (2024) Loss and Damage Costs Far Exceed Climate Finance and NDC Commitments. Available at: Link

XIII. **Lidl GB** (n.d.) Sustainable Diets. Available at: Link

XIV. **Soil Association Exchange** (n.d.) Soil Association Exchange. Available at: Link

XV. **The Land App** (n.d.) The Land App. Available at: Link

XVI. **Mondra Coalition** (n.d.) Mondra Coalition. Available at: Link

XVII. **WRAP** (n.d.) Global Sustainable Transition Alliance (GSTA). Available at: Link

XVIII. **Aldi UK** (2026) Aldi Invests £750m with British Apple Grower. Available at: Link

XIX. **Co-op** (2025) Healthier, More Sustainable Diets Report 2025. Available at: Link

XX. **The Grocer** (2025) Asda Nudge Trials Boost Healthier Food Sales by Nearly 25%. Available at: Link

XXI. **Wageningen University & Research** (WUR) (n.d.) Dashboard: Supermarkets, Sustainability and Health. Available at: Link



For a future where people and nature thrive | wwf.org.uk

© 1986 panda symbol and ® "WWF" Registered Trademark of WWF. WWF-UK registered charity (1081247) and in Scotland (SC039593). A company limited by guarantee (4016725)